



**CRAWFORD COUNTY FAMILY AND CHILDREN FIRST COUNCIL  
CRAWFORD COUNTY  
REGULAR AUDIT  
FOR THE YEARS ENDED DECEMBER 31, 2021-2020**

313 Second St.  
Marietta, OH 45750  
740 373 0056

1907 Grand Central Ave.  
Vienna, WV 26105  
304 422 2203

150 W. Main St., #A  
St. Clairsville, OH 43950  
740 695 1569

1310 Market St., #300  
Wheeling, WV 26003  
304 232 1358

749 Wheeling Ave., #300  
Cambridge, OH 43725  
740 435 3417

[www.perrycpas.com](http://www.perrycpas.com)



OHIO AUDITOR OF STATE  
KEITH FABER



88 East Broad Street  
Columbus, Ohio 43215  
IPAReport@ohioauditor.gov  
(800) 282-0370

Governing Body  
Crawford Family and Children First Council  
1520 Issac Beal Road  
Bucyrus, Ohio 44820

We have reviewed the *Independent Auditor's Report* of the Crawford Family and Children First Council, Crawford County, prepared by Perry & Associates, Certified Public Accountants, A.C., for the audit period January 1, 2020 through December 31, 2021. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Crawford Family and Children First Council is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber  
Auditor of State  
Columbus, Ohio

August 11, 2022

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**CRAWFORD COUNTY FAMILY AND CHILDREN FIRST COUNCIL  
CRAWFORD COUNTY**

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## INDEPENDENT AUDITOR'S REPORT

Crawford Family and Children First Council  
Crawford County  
1520 Issac Beal Road,  
Bucyrus, Ohio 44820

To the Governing Body:

### ***Report on the Audit of the Financial Statements***

#### ***Opinions***

We have audited the cash-basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Crawford Family and Children First Council, Crawford County, Ohio (the Council), as of and for the years ended December 31, 2021 and 2020, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective cash-basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Council, as of December 31, 2021 and 2020, and the respective changes in cash-basis financial position thereof and the respective budgetary comparison for the General Fund, Flexible Fund, and Help Me Grow Grant Fund for the years then ended in accordance with the cash-basis of accounting described in Note 2.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the Council, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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***Emphasis of Matter - Accounting Basis***

We draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting described in Note 2, and for determining that the cash basis of accounting is an acceptable basis for preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Council's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Council's ability to continue as a going concern for a reasonable period of time.



***Auditor's Responsibilities for the Audit of the Financial Statements (Continued)***

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 16, 2022, on our consideration of the Council's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Council's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Council's internal control over financial reporting and compliance.



**Perry & Associates**  
Certified Public Accountants, A.C.  
Marietta, Ohio

June 16, 2022

**CRAWFORD FAMILY AND CHILDREN FIRST COUNCIL**  
*STATEMENT OF NET POSITION - CASH BASIS*  
*DECEMBER 31, 2021*

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	<u>Governmental Activities</u>
<b>Assets</b>	
Equity in Pooled Cash and Cash Equivalents	\$ 365,763
<i>Total Assets</i>	<u>365,763</u>
<b>Net Position</b>	
Restricted for:	
Other Purposes	85,315
Unrestricted	<u>280,448</u>
<i>Total Net Position</i>	<u>\$ 365,763</u>

See accompanying notes to the basic financial statements

**CRAWFORD FAMILY AND CHILDREN FIRST COUNCIL**  
**STATEMENT OF ACTIVITIES - CASH BASIS**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

	Program Cash			Net (Disbursements) Receipts and Changes in Net Position
	Cash Disbursements	Charges for Services and Sales	Operating Grants and Contributions	Governmental Activities
<b>Governmental Activities</b>				
Current:				
Social Services:				
Family and Children First	\$ 576,835	\$ 3,600	\$ 601,447	\$ 28,212
Family Centered Support	11,914	-	23,510	11,596
Flexible Funding	612	-	24,338	23,726
Help Me Grow	138,374	-	126,186	(12,188)
<i>Total Governmental Activities</i>	<u>\$ 727,735</u>	<u>\$ 3,600</u>	<u>\$ 775,481</u>	<u>\$ 51,346</u>
General Receipts:				
Miscellaneous				4,928
<i>Total General Receipt</i>				<u>4,928</u>
Change in Net Position				56,274
<i>Net Position Beginning of Year</i>				<u>309,489</u>
<i>Net Position End of Year</i>				<u>\$ 365,763</u>

See accompanying notes to the basic financial statements

**CRAWFORD FAMILY AND CHILDREN FIRST COUNCIL**  
**STATEMENT OF ASSETS AND FUND BALANCES - CASH BASIS**  
**GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2021**

	General	Flexible Funding	Help Me Grow Grant	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$ 280,488	\$ 60,064	\$ 10,488	\$ 14,763	\$ 365,803
<i>Total Assets</i>	<u>280,488</u>	<u>60,064</u>	<u>10,488</u>	<u>14,763</u>	<u>365,803</u>
<b>Fund Balances</b>					
Restricted	-	60,064	10,488	14,763	85,315
Assigned	61,840	-	-	-	61,840
Unassigned (Deficit)	218,608	-	-	-	218,608
<i>Total Fund Balances</i>	<u>\$ 280,448</u>	<u>\$ 60,064</u>	<u>\$ 10,488</u>	<u>\$ 14,763</u>	<u>\$ 365,763</u>

See accompanying notes to the basic financial statements

**CRAWFORD FAMILY AND CHILDREN FIRST COUNCIL**  
**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BASIS FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

	General	Flexible Funding	Help Me Grow Grant	Other Governmental Funds	Total Governmental Funds
<b>Receipts</b>					
Charges for Services	\$ 22,900	\$ -	\$ -	\$ -	\$ 22,900
Intergovernmental	582,147	24,338	126,186	23,510	756,181
Miscellaneous	4,928	-	-	-	4,928
<i>Total Receipts</i>	<u>609,975</u>	<u>24,338</u>	<u>126,186</u>	<u>23,510</u>	<u>784,009</u>
<b>Disbursements</b>					
Current:					
Social Services					
Personal Services	21,345	-	-	4,216	25,561
Materials and Supplies	414	155	-	-	569
Contractual Services	502,694	-	138,374	-	641,068
Capital Outlay	443	134	-	116	693
Other	51,939	323	-	7,582	59,844
<i>Total Disbursements</i>	<u>576,835</u>	<u>612</u>	<u>138,374</u>	<u>11,914</u>	<u>727,735</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>33,140</u>	<u>23,726</u>	<u>(12,188)</u>	<u>11,596</u>	<u>56,274</u>
<b>Other Financing Sources (Uses)</b>					
Advances In	10,000	-	-	-	10,000
Advances Out	-	-	-	(10,000)	(10,000)
<i>Total Other Financing Sources (Uses)</i>	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>(10,000)</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	43,140	23,726	(12,188)	1,596	56,274
<i>Fund Balances Beginning of Year</i>	<u>237,308</u>	<u>36,338</u>	<u>22,676</u>	<u>13,167</u>	<u>309,489</u>
<i>Fund Balances End of Year</i>	<u>\$ 280,448</u>	<u>\$ 60,064</u>	<u>\$ 10,488</u>	<u>\$ 14,763</u>	<u>\$ 365,763</u>

See accompanying notes to the basic financial statements

**CRAWFORD FAMILY AND CHILDREN FIRST COUNCIL**  
**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL - BUDGET BASIS**  
**GENERAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

	Budgeted Amounts		Actual	(Optional) Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Receipts</b>				
Charges for Services	\$ -	\$ -	\$ 22,900	\$ 22,900
Intergovernmental	310,450	567,536	582,147	14,611
Miscellaneous	-	-	4,928	4,928
<i>Total Receipts</i>	<u>310,450</u>	<u>567,536</u>	<u>609,975</u>	<u>42,439</u>
<b>Disbursements</b>				
Current:				
Social Services				
Personal Services	55,324	39,430	21,345	18,085
Materials and Supplies	1,039	1,039	563	476
Contractual Services	345,845	568,381	552,503	15,878
Capital Outlay	3,650	3,650	2,749	901
Other	12,938	63,382	61,512	1,870
<i>Total Disbursements</i>	<u>418,796</u>	<u>675,882</u>	<u>638,672</u>	<u>37,210</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(108,346)</u>	<u>(108,346)</u>	<u>(28,697)</u>	<u>79,649</u>
<b>Other Financing Sources (Uses)</b>				
Advances In	-	-	10,000	10,000
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>10,000</u>
<i>Net Change in Fund Balance</i>	(108,346)	(108,346)	(18,697)	89,649
<i>Fund Balance Beginning of Year</i>	146,846	146,846	146,846	-
Prior Year Encumbrances Appropriated	90,462	90,462	90,462	-
<i>Fund Balance End of Year</i>	<u>\$ 128,962</u>	<u>\$ 128,962</u>	<u>\$ 218,611</u>	<u>\$ 89,649</u>

See accompanying notes to the basic financial statements

**CRAWFORD FAMILY AND CHILDREN FIRST COUNCIL**  
**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL - BUDGET BASIS**  
**FLEXIBLE FUNDING FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

	Budgeted Amounts		Actual	(Optional) Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Receipts</b>				
Intergovernmental	\$ 10,000	\$ 10,000	\$ 24,338	\$ 14,338
<i>Total Receipts</i>	10,000	10,000	24,338	14,338
<b>Disbursements</b>				
Current:				
Social Services				
Personal Services	-	-	-	-
Materials and Supplies	-	155	155	-
Contractual Services	16,200	15,588	-	15,588
Capital Outlay	-	134	134	-
Other	-	323	323	-
<i>Total Disbursements</i>	16,200	16,200	612	15,588
<i>Net Change in Fund Balance</i>	(6,200)	(6,200)	23,726	29,926
<i>Unencumbered Fund Balance Beginning of Year</i>	30,138	30,138	30,138	-
Prior Year Encumbrances Appropriated	6,200	6,200	6,200	-
<i>Unencumbered Fund Balance End of Year</i>	\$ 30,138	\$ 30,138	\$ 60,064	\$ 29,926

See accompanying notes to the basic financial statements

**CRAWFORD FAMILY AND CHILDREN FIRST COUNCIL**  
**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL - BUDGET BASIS**  
**HELP ME GROW GRANT FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

	<u>Budgeted Amounts</u>			(Optional)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Receipts</b>				
Intergovernmental	\$ 135,756	\$ 135,756	\$ 126,186	\$ (9,570)
<i>Total Receipts</i>	<u>135,756</u>	<u>135,756</u>	<u>126,186</u>	<u>(9,570)</u>
<b>Disbursements</b>				
Current:				
Social Services				
Contractual Services	<u>147,656</u>	<u>147,656</u>	<u>147,656</u>	<u>-</u>
<i>Total Disbursements</i>	<u>147,656</u>	<u>147,656</u>	<u>147,656</u>	<u>-</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(11,900)</u>	<u>(11,900)</u>	<u>(21,470)</u>	<u>(9,570)</u>
<i>Net Change in Fund Balance</i>	(11,900)	(11,900)	(21,470)	(9,570)
<i>Fund Balance Beginning of Year</i>	(4,001)	(4,001)	(4,001)	-
Prior Year Encumbrances Appropriated	<u>22,676</u>	<u>22,676</u>	<u>22,676</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 6,775</u>	<u>\$ 6,775</u>	<u>\$ (2,795)</u>	<u>\$ (9,570)</u>

See accompanying notes to the basic financial statements



**CRAWFORD COUNTY FAMILY AND CHILDREN FIRST COUNCIL**

**CRAWFORD COUNTY**

*NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2021*

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**Note 1 – Reporting Entity**

Ohio Revised Code Section 121.37 created the Ohio Family and Children First Cabinet Council and required each Board of County Commissioners to establish a County Family and Children First Council. Statutory membership of County Council consists of the following individuals:

1. At least three individuals representing the interest of families in the County. Where possible, the number of members representing families shall be equal to twenty percent of the Council's remaining membership;
2. The Director of the Board of Alcohol, Drug Addiction, and Mental Health Services that serves the County, or, in the case of a County that has a Board of Alcohol and Drug Addiction Services and a Community Mental Health Board, the Directors of both Boards. If a Board of Alcohol, Drug Addition, and Mental Health Services covers more than one County, the Director may designate a person to participate on the County's Council;
3. The Health Commissioner, or the Commissioner's designee, of the Board of Health of each City or General Council in the County. If the County has two or more Councils, the Health Commissioner membership may be limited to the Commissioners of the two districts with the largest populations;
4. The Director of the County Department of Job and Family Services;
5. The Executive Director of the public children services agency or the County agency responsible for the administration of children services pursuant to the Ohio Revised Code Section 5153.15;
6. The Superintendent of the County Board of Developmental Disabilities or if the Superintendent serves as Superintendent as more than one County Board of Developmental Disabilities, the Superintendent's designee;
7. The Superintendent of the city, exempted village, or local school district with the largest number of pupils residing in the County, as determined by the Ohio Department of Education, which shall notify each County of its determination at least biennially;
8. A School Superintendent representing all other school districts with territory in the County, as designated at a biennial meeting of the superintendents of those districts;
9. A representative of the municipal corporation with the largest population in the County;
10. The President of the Board of County Commissioners or an individual designated by the Board;
11. A representative of the regional office of the Ohio Department of Youth Services;
12. A representative of the County's Head Start agencies, as defined in Ohio Revised Code Section 3301.32;
13. A representative of the County's Early Intervention collaborative established pursuant to the federal early intervention program operated under the "Individuals with Disabilities Education Act of 2004"; and

**CRAWFORD COUNTY FAMILY AND CHILDREN FIRST COUNCIL**

**CRAWFORD COUNTY**

*NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2021*

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**Note 1 – Reporting Entity (Continued)**

14. A representative of a local nonprofit entity that funds, advocates, or provides services to children and families.

A County Family and Children First Council may invite any other local public or private agency or group that funds, advocates, or provides services to children to have a representative become a permanent or temporary member of the Council.

The purpose of the County Council is to streamline and coordinate existing government services for families seeking services for their children. In seeking to fulfill its purpose, a County Council shall provide for the following:

1. Referrals to the Cabinet Council of those children for whom the County Council cannot provide adequate services;
2. Development and implementation of a process that annually evaluates and prioritizes services, fills service gaps where possible, and invents new approaches to achieve better results for families and children;
3. Participation in the development of a countywide, comprehensive, coordinated, multi-disciplinary interagency system for infants and toddlers with developmental disabilities or delays and their families, as established pursuant to federal grants received and administered by the Department of Health for early intervention services under the “Individuals with Disabilities Education Act of 2004”;
4. Maintenance of an accountability system to monitor the County Council’s progress in achieving results for families and children; and
5. Establishment of a mechanism to ensure ongoing input from a broad representation of families who are receiving services within the County system.

The Council’s management believes these financial statements present all activities for which the Council is financially accountable.

**Note 2 – Summary of Significant Accounting Policies**

As discussed further in the Note 2.D, these financial statements are presented on a cash basis of accounting. This cash basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP). Generally accepted accounting principles include all relevant Governmental Accounting Standards Board (GASB) pronouncements, which have been applied to the extent they are applicable to the cash basis of accounting. Following are the more significant of the Council’s accounting policies.

A. Basis of Presentation

The Council’s basic financial statements consist of government-wide financial statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

**CRAWFORD COUNTY FAMILY AND CHILDREN FIRST COUNCIL**

**CRAWFORD COUNTY**

*NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2021*

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**Note 2 – Summary of Significant Accounting Policies (Continued)**

Government-Wide Financial Statements

The statement of net position and the statement of activities display information about the Council as a whole. These statements include the financial activities of the primary government. Governmental activities generally are financed through taxes, intergovernmental receipts or other nonexchange transactions.

The statement of net position presents the cash balance of the governmental activities of the Council at year end. The statement of activities compares disbursements and program receipts for each program or function of the Council's governmental activities. Disbursements are reported by function. A function is a group of related activities designed to accomplish a major service or regulatory program for which the Council is responsible.

Program receipts include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program, and receipts of interest earned on grants that are required to be used to support a particular program.

Receipts which are not classified as program receipts are presented as general receipts of the Council, with certain limited exceptions. The comparison of direct disbursements with program receipts identifies the extent to which each governmental program is self-financing on a cash basis or draws from the general receipts of the Council.

Fund Financial Statements

During the year, the Council segregates transactions related to certain Council functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Council at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column.

B. Fund Accounting

The Council uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The Council classifies its funds as governmental.

Governmental Funds

The governmental funds finance all governmental functions of the Council. The following are the Council's major governmental funds:

General Fund - The General Fund accounts for all financial resources, except those required to be accounted for in another fund. The General Fund balance is available to the Council for any purpose provided it is expended or transferred according to the general laws of Ohio.

Flexible Funding Fund - The Flexible Funding Fund receives intergovernmental revenue restricted to support the provision of services to families and children.

**CRAWFORD COUNTY FAMILY AND CHILDREN FIRST COUNCIL**

**CRAWFORD COUNTY**

*NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2021*

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**Note 2 – Summary of Significant Accounting Policies (Continued)**

Governmental Funds (Continued)

Help Me Grow Grant Fund - The Help Me Grow Grant Fund receives intergovernmental revenue restricted to administering the Help Me Grow program. These monies are for the promotion of the well-being of young children through home-based specialized services and public awareness, with a special emphasis on early intervention and prevention.

The other governmental funds of the Council accounts for and reports grants and other resources, whose use is restricted to a particular purpose.

C. Administrative/Fiscal Agent

Ohio Revised Code Section 121.37(B)(5)(a) requires the Council to select an administrative agent to provide administrative services to the Council. The Council selected the Crawford County Board of Health as its administrative agent. The Council authorizes the Crawford County Board of Health, as administrative agent, to subcontract with, designate, and/or seek assistance from any agencies and/or organizations that it deems necessary in order to complete the obligations set forth in the agreement. The Crawford County Board of Health agrees to be ultimately responsible for fulfilling the administrative obligations of the agreement.

D. Basis of Accounting

The Council's financial statements are prepared using the cash basis of accounting. Receipts are recorded in the Council's financial records and reported in the financial statements when cash is received rather than when earned, and disbursements are recorded when cash is paid rather than when a liability is incurred.

As a result of the use of this cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) are not recorded in these financial statements.

E. Budgetary Process

A Family and Children First Council established under Ohio Revised Code Section 121.37 is not a taxing authority and is not subject to Ohio Revised Code Chapter 5705. As of October 1, 1997, all Family and Children First Councils are required to file an annual budget with its administrative agent. The Council filed an estimate of financial resources and an appropriation measure with the Crawford County Auditor as required by Ohio law.

A comparison of budgetary versus actual activity begins on page 17.

**CRAWFORD COUNTY FAMILY AND CHILDREN FIRST COUNCIL**

**CRAWFORD COUNTY**

*NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2021*

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**Note 2 – Summary of Significant Accounting Policies (Continued)**

F. Cash and Investments

The County Auditor is the fiscal agent for all funds received in the name of the Council. The County Treasurer is the custodian for the Council's monies. The Council's assets are held in Crawford County's cash and investment pool and are valued at the County Treasurer's carrying amount. Deposits and investments disclosures for the County as a whole may be obtained from the Crawford County Auditor's Office, 112 East Mansfield Street, Bucyrus, Ohio 44820.

G. Restricted Assets

Assets are reported as restricted when limitations on their use change the nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, or laws of other governments, or are imposed by law through constitutional provisions or enabling legislation.

H. Inventory and Prepaid Items

The Council reports disbursements for inventory and prepaid items when paid. These items are not reflected as assets in the accompanying financial statements.

I. Capital Assets

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets in the accompanying financial statements.

J. Interfund Receivables/Payables

The Council reports advances-in and advances-out for interfund loans. These items are not reflected as assets and liabilities in the accompanying financial statements.

K. Accumulated Leave

In certain circumstances, such as upon leaving employment or retirement, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the Council's cash basis of accounting.

L. Employer Contributions to Cost-Sharing Pension Plans

The Council recognizes the disbursement for employer contributions to cost-sharing pension plans when they are paid. As described in Notes 5 and 6, the employer contributions include portions for pension benefits and for other postemployment benefits (OPEB).

**CRAWFORD COUNTY FAMILY AND CHILDREN FIRST COUNCIL**

**CRAWFORD COUNTY**

*NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2021*

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**Note 2 – Summary of Significant Accounting Policies (Continued)**

M. Long-Term Obligations

The Council's cash basis financial statements do not report liabilities for long-term obligations. Proceeds of debt are reported when cash is received and principal and interest payments are reported when paid. Since recording a capital asset when entering into a capital lease is not the result of a cash transaction, neither an other financing source nor a capital outlay expenditure is reported at inception. Lease payments are reported when paid. The Council did not have any long-term obligations in 2021.

N. Net Position

Net position is reported as restricted when there are limitations imposed on its use either through constitutional provisions or enabling legislation adopted by the Council or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net position restricted for other purposes primarily include activities of Flexible Funding, Help Me Grow, and other governmental. The Council's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

The government-wide statement of net position reports \$85,315 of restricted net position.

O. Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Council is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Nonspendable - The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form or are legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash.

Restricted - Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions (Council Resolutions).

Enabling legislation authorizes the Council to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means the Council can be compelled by an external party such as citizens, public interest groups, or the judiciary to use resources created by enabling legislation only for purposes specified by the legislation.

**CRAWFORD COUNTY FAMILY AND CHILDREN FIRST COUNCIL**

**CRAWFORD COUNTY**

*NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2021*

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**Note 2 – Summary of Significant Accounting Policies (Continued)**

O. Fund Balance (Continued)

Committed - The committed classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the Council. The committed amounts cannot be used for any other purpose unless the Council removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, committed fund balance may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by the Council, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned - Amounts in the assigned fund balance classification are intended to be used by the Council for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by the Council or a Council official delegated that authority by resolution, or by State Statute.

Unassigned - Unassigned fund balance is the residual classification for the general fund and includes amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Council applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

P. Interfund Transactions

Exchange transactions between funds are reported as receipts in the seller funds and as disbursements in the purchaser funds. Subsidies from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds. Repayments from funds responsible for disbursements to the funds that initially paid for them are not presented in the financial statements.

**Note 3 – Budgetary Basis of Accounting**

The budgetary basis as provided by law is based upon accounting for certain transactions on the basis of cash receipts, disbursements, and encumbrances. The Statement of Receipts, Disbursements and Changes in Fund Balance – Budget and Actual – Budgetary Basis presented for the general fund is (and any major special revenue fund are) prepared on the budgetary basis to provide a meaningful comparison of actual results with the budget. The difference(s) between the budgetary basis and the cash basis are as follows:

**CRAWFORD COUNTY FAMILY AND CHILDREN FIRST COUNCIL**  
**CRAWFORD COUNTY**  
*NOTES TO THE BASIC FINANCIAL STATEMENTS*  
*FOR THE YEAR ENDED DECEMBER 31, 2021*

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**Note 3 – Budgetary Basis of Accounting (Continued)**

General Fund	\$	61,837
Major Special Revenue Fund:		
Help Me Grow Grant Fund		9,282

**Note 4 – Risk Management**

Property and Liability

Insurance for comprehensive property and general liability are provided by the Council’s administrative agent, the Crawford County Board of Health.

**Note 5 – Defined Benefit Pension Plans**

Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description – Council employees, participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan, and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost-of-living adjustments to members of the traditional and combined plans. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS’ fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members in the traditional and combined plans were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional and combined plans as per the reduced benefits adopted by SB 343 (see OPERS Annual Comprehensive Financial Report referenced above for additional information, including requirements for reduced and unreduced benefits):



**CRAWFORD COUNTY FAMILY AND CHILDREN FIRST COUNCIL**  
**CRAWFORD COUNTY**  
*NOTES TO THE BASIC FINANCIAL STATEMENTS*  
*FOR THE YEAR ENDED DECEMBER 31, 2021*

**Note 5 – Defined Benefit Pension Plans (Continued)**

<b>Group A</b> Eligible to retire prior to January 7, 2013, or five years after January 7, 2013	<b>Group B</b> 20 years of service credit prior to January 7, 2013, or eligible to retire ten years after January 7, 2013	<b>Group C</b> Members not in other Groups and members hired on or after January 7, 2013
<b>State and Local</b>	<b>State and Local</b>	<b>State and Local</b>
<b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b>Age and Service Requirements:</b> Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
<b>Traditional Plan Formula:</b> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<b>Traditional Plan Formula:</b> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<b>Traditional Plan Formula:</b> 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
<b>Combined Plan Formula:</b> 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	<b>Combined Plan Formula:</b> 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	<b>Combined Plan Formula:</b> 1% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35
<b>Public Safety</b>	<b>Public Safety</b>	<b>Public Safety</b>
<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 52 with 25 years of service credit or Age 56 with 15 years of service credit
<b>Law Enforcement</b>	<b>Law Enforcement</b>	<b>Law Enforcement</b>
<b>Age and Service Requirements:</b> Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
<b>Public Safety and Law Enforcement</b>	<b>Public Safety and Law Enforcement</b>	<b>Public Safety and Law Enforcement</b>
<b>Traditional Plan Formula:</b> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	<b>Traditional Plan Formula:</b> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	<b>Traditional Plan Formula:</b> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

Final average Salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The initial amount of a member's pension benefit is vested upon receipt of the initial benefit payment for calculation of an annual cost-of-living adjustment.

When a traditional plan benefit recipient has received benefits for 12 months, current law provides for an annual cost of living adjustment (COLA). This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a cost-of-living adjustment on the defined benefit portion of their pension benefit. For those who retired prior to January 7, 2013, the cost of living adjustment is 3 percent. For those retiring on or after January 7, 2013, beginning in calendar year 2019, the adjustment is based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

**CRAWFORD COUNTY FAMILY AND CHILDREN FIRST COUNCIL**  
**CRAWFORD COUNTY**  
*NOTES TO THE BASIC FINANCIAL STATEMENTS*  
*FOR THE YEAR ENDED DECEMBER 31, 2021*

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**Note 5 – Defined Benefit Pension Plans (Continued)**

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the annuitization of their benefit (which includes joint and survivor options), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options. When members choose to annuitize their defined contribution benefit, the annuitized portion of the benefit is reclassified to a defined benefit.

Beginning in 2022, the Combined Plan will be consolidated under the Traditional Pension Plan (defined benefit plan) and the Combined Plan option will no longer be available for new hires beginning in 2022.

Funding Policy – The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

**CRAWFORD COUNTY FAMILY AND CHILDREN FIRST COUNCIL**  
**CRAWFORD COUNTY**  
*NOTES TO THE BASIC FINANCIAL STATEMENTS*  
*FOR THE YEAR ENDED DECEMBER 31, 2021*

**Note 5 – Defined Benefit Pension Plans (Continued)**

	<u>State and Local</u>	<u>Public Safety</u>	<u>Law Enforcement</u>
<b>2021 Statutory Maximum Contribution Rates</b>			
Employer	14.0 %	18.1 %	18.1 %
Employee *	10.0 %	**	***
<b>2021 Actual Contribution Rates</b>			
Employer:			
Pension ****	14.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits *****	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Total Employer	<u>14.0 %</u>	<u>18.1 %</u>	<u>18.1 %</u>
Employee	<u>10.0 %</u>	<u>12.0 %</u>	<u>13.0 %</u>

- \* Member contributions within the combined plan are not used to fund the defined benefit retirement allowance.
- \*\* This rate is determined by OPERS' Board and has no maximum rate established by ORC.
- \*\*\* This rate is also determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate.
- \*\*\*\* These pension and employer health care rates are for the traditional and combined plans. The employer contributions rate for the member-directed plan is allocated 4 percent for health care with the remainder going to pension.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The Council's contractually required contribution was \$1,960 for 2021.

**Note 6 – Postemployment Benefits**

Ohio Public Employees Retirement System

Plan Description – The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

**CRAWFORD COUNTY FAMILY AND CHILDREN FIRST COUNCIL**

**CRAWFORD COUNTY**

*NOTES TO THE BASIC FINANCIAL STATEMENTS*

*FOR THE YEAR ENDED DECEMBER 31, 2021*

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**Note 6 – Postemployment Benefits (Continued)**

OPERS maintains a cost-sharing, multiple-employer defined benefit postemployment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the traditional pension and the combined plans. Currently, Medicare-eligible retirees are able to select medical and prescription drug plans from a range of options and may elect optional vision and dental plans. Retirees and eligible dependents enrolled in Medicare Parts A and B have the option to enroll in a Medicare supplemental plan with the assistance of the OPERS Medicare Connector. The OPERS Medicare Connector is a relationship with a vendor selected by OPERS to assist retirees, spouses and dependents with selecting a medical and pharmacy plan. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are deposited into an HRA. For non-Medicare retirees and eligible dependents, OPERS sponsors medical and prescription coverage through a professionally managed self-insured plan. An allowance to offset a portion of the monthly premium is offered to retirees and eligible dependents. The allowance is based on the retiree's years of service and age when they first enrolled in OPERS coverage.

Medicare-eligible retirees who choose to become re-employed or survivors who become employed in an OPERS-covered position are prohibited from participating in an HRA. For this group of retirees, OPERS sponsors secondary coverage through a professionally managed self-insured program. Retirees who enroll in this plan are provided with a monthly allowance to offset a portion of the monthly premium. Medicare-eligible spouses and dependents can also enroll in this plan as long as the retiree is enrolled.

OPERS provides a monthly allowance for health care coverage for eligible retirees and their eligible dependents. The base allowance is determined by OPERS.

The health care trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or separation, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

Effective January 1, 2022, OPERS will discontinue the group plans currently offered to non-Medicare retirees and re-employed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via an HRA allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit with a minimum age of 60, or generally 30 years of qualifying service at any age. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. Current retirees eligible (or who become eligible prior to January 1, 2022) to participate in the OPERS health care program will continue to be eligible after January 1, 2022. Eligibility requirements will change for those retiring after January 1, 2022, with differing eligibility requirements for Medicare retirees and non-Medicare retirees. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' Annual Comprehensive Financial Report referenced below for additional information.

**CRAWFORD COUNTY FAMILY AND CHILDREN FIRST COUNCIL**

**CRAWFORD COUNTY**

*NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2021*

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**Note 6 – Postemployment Benefits (Continued)**

The Ohio Revised Code permits, but does not require OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy – The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by the OPERS Board of Trustees, a portion of each employer’s contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, OPERS no longer allocated a portion of its employer contributions to health care for the traditional plan and the combined plan.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2021, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2021, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and Combined Plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2021 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The Council’s contractually required contribution was \$0 for the year 2021.

**Note 7 - Interfund Activity**

During 2021, advances were repaid to the General Fund from other governmental funds in the amount of \$10,000.

**Note 8 – Fund Balances**

Fund balance is classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the Council is bound to observe constraints imposed upon the use of the resources in the government funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented below:

**CRAWFORD COUNTY FAMILY AND CHILDREN FIRST COUNCIL**

**CRAWFORD COUNTY**

*NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2021*

**Note 8 – Fund Balances (Continued)**

Fund Balances	General	Flexible Funding	Help Me Grow Grant	Other Governmental Funds	Total
<b>Restricted For:</b>					
Family Centered Support Services	\$ -	\$ -	\$ -	\$ 14,763	\$ 14,763
Flexible Funding Pool	-	60,064	-	-	60,064
Help Me Grow	-	-	10,488	-	10,488
<i>Total Restricted</i>	-	60,064	10,488	14,763	85,315
<b>Assigned to</b>					
Unpaid Obligations	61,840	-	-	-	61,840
<i>Total Assigned</i>	61,840	-	-	-	61,840
<b>Unassigned (Deficits)</b>	218,608	-	-	-	218,608
<i>Total Fund Balances</i>	\$ 280,448	\$ 60,064	\$ 10,488	\$ 14,763	\$ 365,763

**Note 9 – Contingent Liabilities**

Amounts grantor agencies pay to the Council are subject to audit and adjustment by the grantor, principally the federal government. Grantors may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

**Note 10 – COVID-19**

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio’s state of emergency ended in June, 2021 while the national state of emergency continues. During 2021, the District received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the District. The impact on the District’s future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

**Note 11 - Subsequent Event**

Effective January 1, 2022, the Crawford County Family and Children First Council’s administrative duties were transferred from the Crawford County Board of Health to the Crawford County Job and Family Services agency.

**CRAWFORD COUNTY FAMILY AND CHILDREN FIRST COUNCIL**

*STATEMENT OF NET POSITION - CASH BASIS*

*DECEMBER 31, 2020*

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	<u>Governmental Activities</u>
<b>Assets</b>	
Equity in Pooled Cash and Cash Equivalents	<u>\$ 309,489</u>
<i>Total Assets</i>	<u><u>309,489</u></u>
<b>Net Position</b>	
Restricted for:	
Other Purposes	72,181
Unrestricted	<u>237,308</u>
<i>Total Net Position</i>	<u><u>\$ 309,489</u></u>

See accompanying notes to the basic financial statements

**CRAWFORD COUNTY FAMILY AND CHILDREN FIRST COUNCIL**  
**STATEMENT OF ACTIVITIES - CASH BASIS**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

	Program Cash			Net (Disbursements) Receipts and Changes in Net Position
	Cash Disbursements	Charges for Services and Sales	Operating Grants and Contributions	Governmental Activities
<b>Governmental Activities</b>				
Social Services:				
Family and Children First	\$ 245,172	\$ 32,925	\$ 299,218	\$ 86,971
Family Centered Support	5,163	-	7,117	1,954
Flexible Funding	-	-	29,338	29,338
Help Me Grow	101,399	-	120,074	18,675
<i>Total Governmental Activities</i>	<u>\$ 351,734</u>	<u>\$ 32,925</u>	<u>\$ 455,747</u>	<u>\$ 136,938</u>
General Receipts:				
Miscellaneous				5,733
<i>Total General Receipts</i>				<u>5,733</u>
Change in Net Position				142,671
<i>Net Position Beginning of Year</i>				<u>166,818</u>
<i>Net Position End of Year</i>				<u>\$ 309,489</u>

See accompanying notes to the basic financial statements



**CRAWFORD COUNTY FAMILY AND CHILDREN FIRST COUNCIL**  
**STATEMENT OF ASSETS AND FUND BALANCES - CASH BASIS**  
**GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2020**

	General	Flexible Funding	Help Me Grow	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$ 237,308	\$ 36,338	\$ 22,676	\$ 13,167	\$ 309,489
<i>Total Assets</i>	<u>237,308</u>	<u>36,338</u>	<u>22,676</u>	<u>13,167</u>	<u>309,489</u>
<b>Fund Balances</b>					
Restricted	-	36,338	22,676	13,167	72,181
Assigned	93,307	-	-	-	93,307
Unassigned (Deficit)	144,001	-	-	-	144,001
<i>Total Fund Balances</i>	<u>\$ 237,308</u>	<u>\$ 36,338</u>	<u>\$ 22,676</u>	<u>\$ 13,167</u>	<u>\$ 309,489</u>

See accompanying notes to the basic financial statements

**CRAWFORD COUNTY FAMILY AND CHILDREN FIRST COUNCIL**  
**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BASIS FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

	General	Flexible Funding	Help Me Grow	Other Governmental Funds	Total Governmental Funds
<b>Receipts</b>					
Charges for Services	\$ 32,925	\$ -	\$ -	\$ -	\$ 32,925
Intergovernmental	299,218	29,338	120,074	7,117	455,747
Miscellaneous	5,725	-	-	8	5,733
<i>Total Receipts</i>	<u>337,868</u>	<u>29,338</u>	<u>120,074</u>	<u>7,125</u>	<u>494,405</u>
<b>Disbursements</b>					
Current:					
Social Services					
Personal Services	32,995	-	-	1,703	34,698
Materials and Supplies	10,794	-	-	537	11,331
Contractual Services	176,937	-	101,399	-	278,336
Capital Outlay	4,312	-	-	997	5,309
Other	20,134	-	-	1,926	22,060
<i>Total Disbursements</i>	<u>245,172</u>	<u>-</u>	<u>101,399</u>	<u>5,163</u>	<u>351,734</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>92,696</u>	<u>29,338</u>	<u>18,675</u>	<u>1,962</u>	<u>142,671</u>
<b>Other Financing Sources (Uses)</b>					
Advances In	2,000	-	-	10,000	12,000
Advances Out	(10,000)	-	-	(2,000)	(12,000)
Transfers In	-	-	-	2,462	2,462
Transfers Out	(2,462)	-	-	-	(2,462)
<i>Total Other Financing Sources (Uses)</i>	<u>(10,462)</u>	<u>-</u>	<u>-</u>	<u>10,462</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	82,234	29,338	18,675	12,424	142,671
<i>Fund Balances Beginning of Year</i>	<u>155,074</u>	<u>7,000</u>	<u>4,001</u>	<u>743</u>	<u>166,818</u>
<i>Fund Balances End of Year</i>	<u>\$ 237,308</u>	<u>\$ 36,338</u>	<u>\$ 22,676</u>	<u>\$ 13,167</u>	<u>\$ 309,489</u>

See accompanying notes to the basic financial statements

**CRAWFORD COUNTY FAMILY AND CHILDREN FIRST COUNCIL**  
**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL - BUDGET BASIS**  
**GENERAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

	Budgeted Amounts		Actual	(Optional) Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Receipts</b>				
Charges for Services	\$ 1,300	\$ 17,150	\$ 32,925	\$ 15,775
Intergovernmental:	38,000	344,255	299,218	(45,037)
Miscellaneous	-	-	5,725	5,725
<i>Total Receipts</i>	39,300	361,405	337,868	(23,537)
<b>Disbursements</b>				
Current:				
Social Services				
Personal Services	22,321	42,974	32,995	9,979
Materials and Supplies	500	11,000	10,833	167
Contractual Services	32,640	278,508	266,522	11,986
Capital Outlay	800	5,500	4,462	1,038
Other	7,750	23,877	20,822	3,055
<i>Total Disbursements</i>	64,011	361,859	335,634	26,225
<i>Excess of Receipts Over (Under) Disbursements</i>	(24,711)	(454)	2,234	2,688
<b>Other Financing Sources (Uses)</b>				
Transfers Out	-	(2,462)	(2,462)	-
Advances In	-	-	2,000	2,000
Advances Out	-	-	(10,000)	(10,000)
<i>Total Other Financing Sources (Uses)</i>	-	(2,462)	(10,462)	(8,000)
<i>Net Change in Fund Balance</i>	(24,711)	(2,916)	(8,228)	(5,312)
<i>Unencumbered Fund Balance Beginning of Year</i>	149,313	149,313	149,313	-
Prior Year Encumbrances Appropriated	5,761	5,761	5,761	-
<i>Unencumbered Fund Balance End of Year</i>	\$ 130,363	\$ 152,158	\$ 146,846	\$ (5,312)

See accompanying notes to the basic financial statements

**CRAWFORD COUNTY FAMILY AND CHILDREN FIRST COUNCIL**  
**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL - BUDGET BASIS**  
**FLEXIBLE FUNDING FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

	Budgeted Amounts		Actual	(Optional) Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Receipts</b>				
Intergovernmental	\$ 10,000	\$ 10,000	\$ 29,338	\$ 19,338
<i>Total Receipts</i>	10,000	10,000	29,338	19,338
<b>Disbursements</b>				
Current:				
Social Services				
Personal Services	850	850	-	850
Materials and Supplies	1,200	1,200	-	1,200
Contractual Services	4,000	6,200	6,200	-
Other	2,450	250	-	250
<i>Total Disbursements</i>	8,500	8,500	6,200	2,300
<i>Excess of Receipts Over (Under) Disbursements</i>	1,500	1,500	23,138	21,638
<i>Net Change in Fund Balance</i>	1,500	1,500	23,138	21,638
<i>Fund Balance Beginning of Year</i>	7,000	7,000	7,000	-
<i>Fund Balance End of Year</i>	\$ 8,500	\$ 8,500	\$ 30,138	\$ 21,638

See accompanying notes to the basic financial statements

**CRAWFORD COUNTY FAMILY AND CHILDREN FIRST COUNCIL**  
**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL - BUDGET BASIS**  
**HELP ME GROW GRANT FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

	Budgeted Amounts		Actual	(Optional) Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Receipts</b>				
Intergovernmental:	\$ 55,221	\$ 130,850	\$ 120,074	\$ (10,776)
<i>Total Receipts</i>	<u>55,221</u>	<u>130,850</u>	<u>120,074</u>	<u>(10,776)</u>
<b>Disbursements</b>				
Current:				
Social Services				
Contractual Services	59,222	134,851	124,075	10,776
<i>Total Disbursements</i>	<u>59,222</u>	<u>134,851</u>	<u>124,075</u>	<u>10,776</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(4,001)</u>	<u>(4,001)</u>	<u>(4,001)</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(4,001)	(4,001)	(4,001)	-
<i>Fund Balance Beginning of Year</i>	-	-	-	-
<i>Fund Balance End of Year</i>	<u>(4,001)</u>	<u>(4,001)</u>	<u>(4,001)</u>	<u>-</u>

See accompanying notes to the basic financial statements

**CRAWFORD FAMILY AND CHILDREN FIRST COUNCIL**

**CRAWFORD COUNTY**

*NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020*

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**Note 1 – Reporting Entity**

Ohio Revised Code Section 121.37 created the Ohio Family and Children First Cabinet Council and required each Board of County Commissioners to establish a County Family and Children First Council. Statutory membership of County Council consists of the following individuals:

1. At least three individuals representing the interest of families in the County. Where possible, the number of members representing families shall be equal to twenty percent of the Council's remaining membership;
2. The Director of the Board of Alcohol, Drug Addiction, and Mental Health Services that serves the County, or, in the case of a County that has a Board of Alcohol and Drug Addiction Services and a Community Mental Health Board, the Directors of both Boards. If a Board of Alcohol, Drug Addition, and Mental Health Services covers more than one County, the Director may designate a person to participate on the County's Council;
3. The Health Commissioner, or the Commissioner's designee, of the Board of Health of each City or General Health District in the County. If the County has two or more health districts, the Health Commissioner membership may be limited to the Commissioners of the two districts with the largest populations;
4. The Director of the County Department of Job and Family Services;
5. The Executive Director of the public children services agency or the County agency responsible for the administration of children services pursuant to the Ohio Revised Code Section 5153.15;
6. The Superintendent of the County Board of Developmental Disabilities or if the Superintendent serves as Superintendent as more than one County Board of Developmental Disabilities, the Superintendent's designee;
7. The Superintendent of the city, exempted village, or local school district with the largest number of pupils residing in the County, as determined by the Ohio Department of Education, which shall notify each County of its determination at least biennially;
8. A School Superintendent representing all other school districts with territory in the County, as designated at a biennial meeting of the superintendents of those districts;
9. A representative of the municipal corporation with the largest population in the County;
10. The President of the Board of County Commissioners or an individual designated by the Board;
11. A representative of the regional office of the Ohio Department of Youth Services;
12. A representative of the County's Head Start agencies, as defined in Ohio Revised Code Section 3301.32;
13. A representative of the County's Early Intervention collaborative established pursuant to the federal early intervention program operated under the "Individuals with Disabilities Education Act of 2004"; and

**CRAWFORD FAMILY AND CHILDREN FIRST COUNCIL**  
**CRAWFORD COUNTY**  
*NOTES TO THE BASIC FINANCIAL STATEMENTS*  
*FOR THE YEAR ENDED DECEMBER 31, 2020*

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**Note 1 – Reporting Entity (Continued)**

14. A representative of a local nonprofit entity that funds, advocates, or provides services to children and families.

A County Family and Children First Council may invite any other local public or private agency or group that funds, advocates, or provides services to children to have a representative become a permanent or temporary member of the Council.

The purpose of the County Council is to streamline and coordinate existing government services for families seeking services for their children. In seeking to fulfill its purpose, a County Council shall provide for the following:

1. Referrals to the Cabinet Council of those children for whom the County Council cannot provide adequate services;
2. Development and implementation of a process that annually evaluates and prioritizes services, fills service gaps where possible, and invents new approaches to achieve better results for families and children;
3. Participation in the development of a countywide, comprehensive, coordinated, multi-disciplinary interagency system for infants and toddlers with developmental disabilities or delays and their families, as established pursuant to federal grants received and administered by the Department of Health for early intervention services under the “Individuals with Disabilities Education Act of 2004”;
4. Maintenance of an accountability system to monitor the County Council’s progress in achieving results for families and children; and
5. Establishment of a mechanism to ensure ongoing input from a broad representation of families who are receiving services within the County system.

The Council’s management believes these financial statements present all activities for which the Council is financially accountable.

**Note 2 – Summary of Significant Accounting Policies**

As discussed further in the Note 2.D, these financial statements are presented on a cash basis of accounting. This cash basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP). Generally accepted accounting principles include all relevant Governmental Accounting Standards Board (GASB) pronouncements, which have been applied to the extent they are applicable to the cash basis of accounting. Following are the more significant of the Council’s accounting policies.

A. Basis of Presentation

The Council’s basic financial statements consist of government-wide financial statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

# CRAWFORD FAMILY AND CHILDREN FIRST COUNCIL

## CRAWFORD COUNTY

### NOTES TO THE BASIC FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2020

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#### Note 2 – Summary of Significant Accounting Policies (Continued)

##### Government-Wide Financial Statements

The statement of net position and the statement of activities display information about the Council as a whole. These statements include the financial activities of the primary government. Governmental activities generally are financed through taxes, intergovernmental receipts or other nonexchange transactions.

The statement of net position presents the cash balance of the governmental activities of the Council at year end. The statement of activities compares disbursements and program receipts for each program or function of the Council's governmental activities. Disbursements are reported by function. A function is a group of related activities designed to accomplish a major service or regulatory program for which the Council is responsible.

Program receipts include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program, and receipts of interest earned on grants that are required to be used to support a particular program.

Receipts which are not classified as program receipts are presented as general receipts of the Council, with certain limited exceptions. The comparison of direct disbursements with program receipts identifies the extent to which each governmental program is self-financing on a cash basis or draws from the general receipts of the Council.

##### Fund Financial Statements

During the year, the Council segregates transactions related to certain Council functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Council at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column.

##### B. Fund Accounting

The Council uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The Council classifies its funds as governmental.

##### Governmental Funds

The governmental funds finance all governmental functions of the Council. The following are the Council's major governmental funds:

*General Fund* - The General Fund accounts for all financial resources, except those required to be accounted for in another fund. The General Fund balance is available to the Council for any purpose provided it is expended or transferred according to the general laws of Ohio.

*Flexible Funding Fund* - The Flexible Funding Fund receives intergovernmental revenue restricted to support the provision of services to families and children.



**CRAWFORD FAMILY AND CHILDREN FIRST COUNCIL**

**CRAWFORD COUNTY**

*NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020*

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**Note 2 – Summary of Significant Accounting Policies (Continued)**

Governmental Funds (Continued)

*Help Me Grow Grant Fund* - The Help Me Grow Grant Fund receives intergovernmental revenue restricted to administering the Help Me Grow program. These monies are for the promotion of the well-being of young children through home-based specialized services and public awareness, with a special emphasis on early intervention and prevention.

The other governmental funds of the Council accounts for and reports grants and other resources, whose use is restricted to a particular purpose.

C. Administrative Agent

Ohio Revised Code Section 121.37(B)(5)(a) requires the Council to select an administrative agent to provide administrative services to the Council. The Council selected the Crawford County Board of Health as its administrative agent. The Council authorizes the Crawford County Board of Health, as administrative agent, to subcontract with, designate, and/or seek assistance from any agencies and/or organizations that it deems necessary in order to complete the obligations set forth in the agreement. The Crawford County Board of Health agrees to be ultimately responsible for fulfilling the administrative obligations of the agreement.

D. Basis of Accounting

The Council's financial statements are prepared using the cash basis of accounting. Receipts are recorded in the Council's financial records and reported in the financial statements when cash is received rather than when earned, and disbursements are recorded when cash is paid rather than when a liability is incurred.

As a result of the use of this cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) are not recorded in these financial statements.

E. Budgetary Process

A Family and Children First Council established under Ohio Revised Code Section 121.37 is not a taxing authority and is not subject to Ohio Revised Code Chapter 5705. As of October 1, 1997, all Family and Children First Councils are required to file an annual budget with its administrative agent. The Council filed an estimate of financial resources and an appropriation measure with the Crawford County Auditor as required by Ohio law.

A comparison of budgetary versus actual activity begins on page 38.

**CRAWFORD FAMILY AND CHILDREN FIRST COUNCIL**

**CRAWFORD COUNTY**

*NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020*

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**Note 2 – Summary of Significant Accounting Policies (Continued)**

F. Cash and Investments

The County Auditor is the fiscal agent for all funds received in the name of the Council. The County Auditor is the custodian for the Council's monies. The Council's assets are held in Crawford County's cash and investment pool and are valued at the County Treasurer's carrying amount. Deposits and investments disclosures for the County as a whole may be obtained from the Crawford County Auditor's Office, 112 East Mansfield Street, Bucyrus, Ohio 44820.

G. Restricted Assets

Assets are reported as restricted when limitations on their use change the nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, or laws of other governments, or are imposed by law through constitutional provisions or enabling legislation.

H. Inventory and Prepaid Items

The Council reports disbursements for inventory and prepaid items when paid. These items are not reflected as assets in the accompanying financial statements.

I. Capital Assets

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets in the accompanying financial statements.

J. Interfund Receivables/Payables

The Council reports advances-in and advances-out for interfund loans. These items are not reflected as assets and liabilities in the accompanying financial statements.

K. Accumulated Leave

In certain circumstances, such as upon leaving employment or retirement, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the Council's cash basis of accounting.

L. Employer Contributions to Cost-Sharing Pension Plans

The Council recognizes the disbursement for employer contributions to cost-sharing pension plans when they are paid. As described in Notes 5 and 6, the employer contributions include portions for pension benefits and for other postemployment benefits (OPEB).

**CRAWFORD FAMILY AND CHILDREN FIRST COUNCIL**  
**CRAWFORD COUNTY**  
*NOTES TO THE BASIC FINANCIAL STATEMENTS*  
*FOR THE YEAR ENDED DECEMBER 31, 2020*

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**Note 2 – Summary of Significant Accounting Policies (Continued)**

M. Long-Term Obligations

The Council's cash basis financial statements do not report liabilities for long-term obligations. Proceeds of loans are reported when cash is received, and principal and interest payments are reported when paid. Since recording a capital asset when entering into a capital lease is not the result of a cash transaction, neither an other financing source nor a capital outlay expenditure is reported at inception. Lease payments are reported when paid. The Council did not have any long-term obligations in 2020.

N. Net Position

Net position is reported as restricted when there are limitations imposed on its use either through constitutional provisions or enabling legislation adopted by the Council or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net position restricted for other purposes primarily include activities of Flexible Funding, Help Me Grow, and other governmental. The Council's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

The government-wide statement of net position reports \$72,181 of restricted net position.

O. Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Health District is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Nonspendable - The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form or are legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash.

Restricted - Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions (Council Resolutions).

Enabling legislation authorizes the Council to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means the Council can be compelled by an external party such as citizens, public interest groups, or the judiciary to use resources created by enabling legislation only for purposes specified by the legislation.

# CRAWFORD FAMILY AND CHILDREN FIRST COUNCIL

## CRAWFORD COUNTY

### NOTES TO THE BASIC FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2020

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#### **Note 2 – Summary of Significant Accounting Policies (Continued)**

##### O. Fund Balance (Continued)

Committed - The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by formal action (resolution) of the Council. Those committed amounts cannot be used for any other purpose unless the Council removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. Constraints imposed on the use of committed amounts are imposed by the Council, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned - Amounts in the assigned fund balance classification are intended to be used by the Council for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by the Council official delegated that authority by resolution, or by State Statute.

Unassigned - Unassigned fund balance is the residual classification for the general fund and includes amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Council applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

##### **P. Interfund Transactions**

Exchange transactions between funds are reported as receipts in the seller funds and as disbursements in the purchaser funds. Subsidies from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds. Repayments from funds responsible for particular disbursements to the funds that initially paid for them are not presented in the financial statements.

#### **Note 3 – Budgetary Basis of Accounting**

The budgetary basis as provided by law is based upon accounting for certain transactions on the basis of cash receipts, disbursements, and encumbrances. The Statement of Receipts, Disbursements and Changes in Fund Balance – Budget and Actual – Budgetary Basis presented for the general fund is (and any major special revenue fund are) prepared on the budgetary basis to provide a meaningful comparison of actual results with the budget. The difference between the budgetary basis and the cash basis is outstanding year end encumbrances are treated as expenditures (budgetary basis) rather than as restricted, committed, or assigned fund balance (cash basis). The encumbrances outstanding at year end (budgetary basis) amounted to:

**CRAWFORD FAMILY AND CHILDREN FIRST COUNCIL**  
**CRAWFORD COUNTY**  
*NOTES TO THE BASIC FINANCIAL STATEMENTS*  
*FOR THE YEAR ENDED DECEMBER 31, 2020*

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**Note 3 – Budgetary Basis of Accounting (Continued)**

General Fund	\$90,462
Major Special Revenue Funds:	
Flexible Funding Fund	6,200
Help Me Grow Grant Fund	22,676

**Note 4 – Risk Management**

**Property and Liability**

Insurance for comprehensive property and general liability are provided by the Council’s administrative agent, the Crawford County Board of Health.

**Note 5 – Defined Benefit Pension Plans**

**Plan Description – Ohio Public Employees Retirement System (OPERS)**

Plan Description – Council employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan, and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost-of-living adjustments to members of the traditional and combined plans. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS’ fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members in the traditional and combined plans were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional and combined plans as per the reduced benefits adopted by SB 343 (see OPERS Annual Comprehensive Financial Report referenced above for additional information, including requirements for reduced and unreduced benefits):

**CRAWFORD FAMILY AND CHILDREN FIRST COUNCIL**  
**CRAWFORD COUNTY**  
*NOTES TO THE BASIC FINANCIAL STATEMENTS*  
*FOR THE YEAR ENDED DECEMBER 31, 2020*

**Note 5 – Defined Benefit Pension Plans (Continued)**

<b>Group A</b> Eligible to retire prior to January 7, 2013, or five years after January 7, 2013	<b>Group B</b> 20 years of service credit prior to January 7, 2013, or eligible to retire ten years after January 7, 2013	<b>Group C</b> Members not in other Groups and members hired on or after January 7, 2013
<b>State and Local</b>	<b>State and Local</b>	<b>State and Local</b>
<b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b>Age and Service Requirements:</b> Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
<b>Traditional Plan Formula:</b> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<b>Traditional Plan Formula:</b> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<b>Traditional Plan Formula:</b> 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
<b>Combined Plan Formula:</b> 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	<b>Combined Plan Formula:</b> 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	<b>Combined Plan Formula:</b> 1% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35
<b>Public Safety</b>	<b>Public Safety</b>	<b>Public Safety</b>
<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 52 with 25 years of service credit or Age 56 with 15 years of service credit
<b>Law Enforcement</b>	<b>Law Enforcement</b>	<b>Law Enforcement</b>
<b>Age and Service Requirements:</b> Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
<b>Public Safety and Law Enforcement</b>	<b>Public Safety and Law Enforcement</b>	<b>Public Safety and Law Enforcement</b>
<b>Traditional Plan Formula:</b> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	<b>Traditional Plan Formula:</b> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	<b>Traditional Plan Formula:</b> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

Final average Salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The initial amount of a member's pension benefit is vested upon receipt of the initial benefit payment for calculation of an annual cost-of-living adjustment.

When a traditional plan benefit recipient has received benefits for 12 months, current law provides for an annual cost of living adjustment (COLA). This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a cost-of-living adjustment on the defined benefit portion of their pension benefit. For those who retired prior to January 7, 2013, the cost of living adjustment is 3 percent. For those retiring on or after January 7, 2013, beginning in calendar year 2019, the adjustment is based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

**CRAWFORD FAMILY AND CHILDREN FIRST COUNCIL**

**CRAWFORD COUNTY**

*NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020*

**Note 5 – Defined Benefit Pension Plans (Continued)**

Funding Policy – The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

	<u>State and Local</u>	<u>Public Safety</u>	<u>Law Enforcement</u>
<b>2020 Statutory Maximum Contribution Rates</b>			
	14.0 %	18.1 %	18.1 %
	10.0 %	**	***
<b>2020 Actual Contribution Rates</b>			
Employer:			
Pension ****	14.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits ****	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Total Employer	<u>14.0 %</u>	<u>18.1 %</u>	<u>18.1 %</u>
Employee	<u>10.0 %</u>	<u>12.0 %</u>	<u>13.0 %</u>

\* This rate is determined by OPERS' Board and has no maximum rate established by ORC.

\*\* This rate is also determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The Council's contractually required contribution was \$3,439 for 2020.

**Note 6 – Postemployment Benefits**

**Ohio Public Employees Retirement System**

Plan Description – The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit postemployment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the traditional pension and the combined plans.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit with a minimum age of 60, or generally 30 years of qualifying service at any age. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available.

**CRAWFORD FAMILY AND CHILDREN FIRST COUNCIL**

**CRAWFORD COUNTY**

*NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020*

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**Note 6 – Postemployment Benefits (Continued)**

The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' Annual Comprehensive Financial Report referenced below for additional information.

The Ohio Revised Code permits, but does not require OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy – The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by the OPERS Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2020, state and local employers contributed at a rate of 14.0 percent of earnable salary. This is the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2020, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and Combined Plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2020 was 4.0 percent.

**Note 7 - Interfund Activity**

During 2020, advances were made from the General Fund to other governmental funds in the amount of \$10,000. Advances were also repaid to the General Fund from other governmental funds in the amount of \$2,000.

During 2020, transfers were made from the General Fund to other governmental funds in the amount of \$2,462. Transfers are used to move receipts from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them; and to use unrestricted receipts collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.



**CRAWFORD FAMILY AND CHILDREN FIRST COUNCIL**  
**CRAWFORD COUNTY**  
*NOTES TO THE BASIC FINANCIAL STATEMENTS*  
*FOR THE YEAR ENDED DECEMBER 31, 2020*

**Note 8 – Fund Balances**

Fund balance is classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the Health District is bound to observe constraints imposed upon the use of the resources in the government funds.

The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented below:

Fund Balances	General	Flexible Funding	Help Me Grow Grant	Other Governmental Funds	Total
<b>Restricted</b>					
Family Centered Support Services	\$ -	\$ -	\$ -	\$ 13,167	\$ 13,167
Flexible Funding Pool	-	36,338	-	-	36,338
Help Me Grow	-	-	22,676	-	22,676
<i>Total Restricted</i>	-	36,338	22,676	13,167	72,181
<b>Assigned for:</b>					
Unpaid Obligations	90,462	-	-	-	90,462
Projected Budget Shortfall	2,845	-	-	-	2,845
<i>Total Restricted</i>	93,307	-	-	-	93,307
<b>Unassigned (Deficits)</b>	144,001	-	-	-	144,001
<i>Total Fund Balances</i>	<u>\$ 237,308</u>	<u>\$ 36,338</u>	<u>\$ 22,676</u>	<u>\$ 13,167</u>	<u>\$ 309,489</u>

**Note 9 – Contingent Liabilities**

Amounts grantor agencies pay to the Council are subject to audit and adjustment by the grantor, principally the federal government. Grantors may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

**Note 10 – COVID-19**

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June, 2021 while the national state of emergency continues. During 2021, the District received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the District. The impact on the District's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
REQUIRED BY COUNCIL AUDITING STANDARDS**

Crawford Family and Children First Council  
Crawford County  
1520 Issac Beal Road,  
Bucyrus, Ohio 44820

To the Members of the Council:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the cash-basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Crawford County Family and Children First Council, Crawford County, (the Council) as of and for the years ended December 31, 2021 and 2020 and the related notes to the financial statements, which collectively comprise the Council's basic financial statements and have issued our report thereon dated June 16, 2022, wherein we noted the Council uses a special purpose framework other than generally accepted accounting principles.

***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the Council's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purposes of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control. Accordingly, we do not express an opinion on the effectiveness of the Council's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Council's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings as item 2021-001 that we consider to be a material weakness.

Tax - Accounting – Audit – Review – Compilation – Agreed Upon Procedure – Consultation – Bookkeeping – Payroll – Litigation Support – Financial Investigations  
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• Ohio Society of CPAs • West Virginia Society of CPAs • Association of Certified Fraud Examiners • Association of Certified Anti-Money Laundering Specialists •

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***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the Council's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Council Auditing Standards*.

***Purpose of This Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Council's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Council Auditing Standards* in considering the Council's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**Perry and Associates**  
Certified Public Accountants, A.C.  
Marietta, Ohio

June 16, 2022

**CRAWFORD COUNTY FAMILY AND CHILDREN FIRST COUNCIL  
CRAWFORD COUNTY**

**SCHEDULE OF AUDIT FINDINGS  
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**FINDING NUMBER 2021-001**

**Material Weakness**

**Financial Reporting**

The Council should have procedures and controls in place to help prevent and detect errors in financial reporting. The following error was identified on the financial statements:

- In 2021 Membership dues and contributions were incorrectly recorded as Intergovernmental on the financial statements rather than being correctly presented as Charges for Services.
- During 2020, the Council did not properly classify the budget carryover appropriations at year end in the General Fund as Assigned;

The failure to properly classify revenues and fund balances resulted in the financial statements requiring reclassifications. The financial statements reflect these reclassifications.

To improve financial reporting and accountability, the Council should implement procedures to review the financial statements for proper classification of revenues and fund balances prior to filing in Hinkle. Failure to do so could result in materially misstated financial statements.

**Management's Response** – We did not receive a response from the Council for this finding.

**CRAWFORD COUNTY FAMILY AND CHILDREN FIRST COUNCIL  
CRAWFORD COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020**

Finding Number	Finding Summary	Status	Additional Information
2019-001	Classification of Revenue and Fund Balance	Not Corrected	Repeated as Finding 2021-001

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# OHIO AUDITOR OF STATE KEITH FABER



**CRAWFORD COUNTY FAMILY AND CHILDREN FIRST COUNCIL**

**CRAWFORD COUNTY**

**AUDITOR OF STATE OF OHIO CERTIFICATION**

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



**Certified for Release 8/23/2022**

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)